

**STATE OF GEORGIA  
DEPARTMENT OF REVENUE**

**INSTRUCTION FOR COMPLETION OF THE MOTOR FUEL DISTRIBUTOR APPLICATION (CRF-007)  
TYPE OR PRINT IN INK – DO NOT USE PENCIL**

Use this form to apply for a Motor Fuel Distributor License. Any person who produces, refines, prepares, distills, manufactures, blends, or compounds motor fuels in this state; imports and/or exports motor fuels for sale; or sells motor fuel to the United States Government, must obtain a distributor license. In addition, any person who consumes or uses motor fuels or other than gasoline for both highway and non-highway use or sells this fuel to consumers who have both highway and non-highway use may obtain a distributor license. Any license issued under Ga. Code 48-9-1 shall indicate the type of motor fuel distributor is licensed to distribute.

**A. INSTRUCTIONS FOR PAYMENT:**

A filing fee of \$10.00 and completed application for each license type must be attached. Payment is made payable to GEORGIA DEPARTMENT OF REVENUE. Georgia law stipulates that taxes and fees shall be paid in lawful money of the U.S. and be free of any expense to Georgia.

A bond must be posted for an amount sufficient to cover three times your monthly tax liability. Your monthly tax liability amount is the number of taxable gallons times 7 ½ cents plus the applicable state pre-paid tax rate during the period in which you are applying for your license. **PLEASE NOTE THAT YOUR ACTUAL TAX LIABILITY WILL BE REVIEWED PERIODICALLY WHICH MAY REQUIRE YOUR BOND TO BE INCREASED.**

**B. INSTRUCTIONS FOR COMPLETING:**

- Line 1 - Enter your Georgia State Taxpayer Identifier. (If you do not have one, please complete form CRF-002)
- Line 2 - Enter your Georgia Sales Tax number and FEI number (Federal ID). \* **License will not be issued without these numbers**
- Line 3 - If registered with the Secretary of State, enter the name under which your business is legally registered. If your business is not registered, then enter the name under which you plan to operate.
- Line 4 - Enter the Physical location of your business. \* **PO BOX IS NOT AN ACCEPTABLE LOCATION ADDRESS**
- Line 5 - Check the type Distributor License for which you are applying. \* **EACH TYPE MUST HAVE A SEPARATE APPLICATION**
- Line 6 - Enter the date (MMDDYY) you will begin distributing motor fuels in Georgia. \* **DATE SHALL NOT EXCEED MORE THAN 30 DAYS BEFORE SUBMISSION OF YOUR APPLICATION**
- Line 7 - Check the type business you operate.
- Line 8 - Enter your estimated monthly sales (in gallons) to retail (service stations) and wholesale (other distributors) customers; and whether the sales will be taxable and/or non-taxable by fuel type.
- Line 9 - Check "YES" or "NO" in the spaces provided for Fuel Oils, LP gas, and Special Fuels.
- Line 10 - Enter your estimated monthly volume of imports and/or exports (in gallons) for the Fuel Type listed. \* **EXPORTS MUST BE 10% OF YOUR MONTHLY VOLUME**
- Line 11 - Enter your vendor account number if you sell motor fuels to the U.S. Government.
- Line 12 - Check "YES" or "NO" in the space provided. \* **EXPORTER ONLY**
- Line 13 - Enter the state in which you take possession of the fuel.
- Line 14 - Enter your estimated monthly usage in gallons, taxable and non-taxable for the fuel types listed.
- Line 15 - Enter your estimated monthly usage in gallons of Aviation Gasoline.

**C. INSTRUCTIONS FOR SIGNING:**

This application must be signed by the owner, a partner, or an authorized officer of the corporation.

**D. INSTRUCTIONS FOR MAILING AND REQUESTING ADDITIONAL INFORMATION:**

The taxpayer should retain a copy of this application for their file and for inspection by the Revenue Commissioner or his agent. Mail the original to the address shown below. If you have any questions or need assistance in completing the application, call (404) 417-4490, e-mail TSD-motor-fuel-lic@dor.ga.gov or write to the following address:

**Georgia Department of Revenue  
Taxpayer Services Division  
PO Box 49512  
Atlanta, GA 30359-1512**

THE PROCESSING OF THIS APPLICATION MAY BE DELAYED UNLESS IT IS PROPERLY SIGNED, PLEASE USE THE CHECK LIST BELOW BEFORE MAILING APPLICATION(S) TO INSURE THAT THE APPLICATION(S) IS COMPLETE.

☐ CRF-002 STATE REGISTRATION APPLICATION    ☐ CRF-007 MOTOR FUEL DISTRIBUTOR APPLICATION

☐ FS-MFD-26 MOTOR FUEL DISTRIBUTOR'S BOND (IF APPLICABLE)    ☐ \$10.00 PROCESSING FEE

**MOTOR FUEL DISTRIBUTOR APPLICATION**  
**(READ INSTRUCTIONS BEFORE COMPLETING)**  
**(Form CRF-002 must be completed before license can be issued)**

OFFICE USE ONLY
TOTAL AMT RECEIVED \$
DISTRIBUTOR LICENSE NO.

1	STATE TAYPAYER IDENTIFIER	2	GEORGIA SALES TAX NUMBER	FEIN (FEDERAL IDENTIFIER NUMBER)	
3	LEGAL BUSINESS NAME				
4	LOCATION ADDRESS	CITY	STATE	ZIP CODE	
5	FOR WHICH TYPE OF DISTRIBUTOR LICENSE ARE YOU APPYLING FOR? <div><input type="checkbox"/> MOTOR FUELS, INCLUDING GASOLINE. *Must be Importing and Exporting <input type="checkbox"/> MOTOR FUELS, EXCLUDING GASOLINE. *Please specify JET FUEL. <input type="checkbox"/> SPECIAL FUELS</div> <div><input type="checkbox"/> LP (LIQUID PROPANE) <input type="checkbox"/> AVIATION GASOLINE</div>				
6	WHEN DID OR WILL YOU START DISTRIBUTING OR USING MOTOR FUELS?      /      /				
7	TYPE OF BUSINESS <div><input type="checkbox"/> RESELLER <input type="checkbox"/> DUAL USER (Does not include Fuel Oils)</div>				
8	GEORGIA ANTICIPATED MONTHLY SALES IN GALLONS				
	FUEL TYPE	RETAIL		WHOLESALE	
		Taxable	Non-Taxable	Taxable	Non-Taxable
	GASOLINE				
	FUEL OILS				
	JET FUEL				
	LP GAS				
	SPECIAL FUELS				
AVIATION GASOLINE * Not Including Jet Fuels *					
9	DO YOU SELL TO CONSUMERS THAT HAVE TAXABLE USE OF THESE FUELS? <input type="checkbox"/> FUEL OILS <input type="checkbox"/> LP GAS <input type="checkbox"/> SPECIAL FUELS <div><input type="checkbox"/> YES    <input type="checkbox"/> NO</div>				
10	ANTICIPATED MONTHLY IMPORTS AND EXPORTS IN GALLONS				
	FUEL TYPE	IMPORTS		EXPORTS	
	GASOLINE				
	FUEL OILS				
	JET FUEL				
	LP GAS				
	SPECIAL FUELS				
AVIATION GASOLINE * Not Including Jet Fuels *					
11	FOR SALES TO US GOVERNMENT, LIST VENDOR ACCOUNT NUMBER (If applicable)				
12	WILL YOU BE EXPORTING ALL YOUR GASOLINE PURCHASES? <input type="checkbox"/> YES <input type="checkbox"/> NO		13	SPECIFY THE STATE IN WHICH TITLE OF FUEL WILL TRANSFER TO YOU	
14	ANTICIPATED MONTHLY USE IN GALLONS (Highway and Non-Highway Use)				
	FUEL TYPES	HIGHWAY		NON-HIGHWAY	
	FUEL OILS				
	LP GAS				
	JET FUEL				
	SPECIAL FUELS				
15	ANTICIPATED MONTHLY USE IN GALLONS OF AVIATION GASOLINE				
THIS APPLICATION HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE IS TRUE AND CORRECT					
<div>Signature _____ Title _____ Date _____</div> <p>(Must be signed by owner, partner, or authorized officer of corporation - STAMPED SIGNATURE NOT ACCECTABLE)</p>					

DEFINITIONS: FUEL OILS: Diesel No 1 and 2- Heating No. 1 and 2- Jet A and Tractor Fuel (Kerosene Based)  
LP: Liquid Propane, Butane, Propylene, and/or Butylenes.  
SPECIAL FUELS: All other sources of energy other than gasoline, fuel oil or liquid propane gas (LP). CNG & Bio Diesel should be included.  
HIGHWAYS: That portion or right of way open to the public as a matter of right for vehicular travel even though under (re)construction maintenance or repair.  
TAXABLE USE OR SALE: Fuel used to propel a vehicle upon the public, Fuel used or consumed in or upon a vehicle that is designed for use and is used upon the public highways, and/or Fuel for construction, maintenance, repair or reconstruction of public highways.